SPECIAL REVENUE FUNDS

The City receives a variety of grants that provide funding for law enforcement, community revitalization, parks development, and infrastructure improvements. The City utilizes Special Revenue Funds to account for revenue and expenditure activity attributable to the specific project funded by these grants. Some grants require a funding match, which is reflected as an operating transfer from the General Fund to the Special Revenue Funds.

FY 2008 BUDGET SUMMARY - SPECIAL REVENUE FUNDS

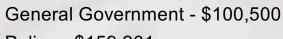
REVENUES Taxes and utility fees 0		Audited <u>FY04</u>	Audited <u>FY05</u>	Audited <u>FY06</u>	Budgeted <u>FY07</u>	Estimated FY07	Proposed <u>FY08</u>
Taxes and utility fees 0	REVENUES						
Licenses and permits 0 0 0 0 0 0 Fines and forfeitures 0 0 0 0 0 0 0 Use of money and property 150 149 3 0 0 0 Charges for service 377 151 0 0 0 0 Intergovernmental 1,220,772 1,323,611 1,110,936 1,096,964 923,211 694,405 Miscellaneous 0 0 0 0 0 0 0 Total Revenues 1,221,299 1,323,911 1,110,939 1,096,964 923,211 694,405 Miscellaneous 0 0 0 0 0 0 0 Total Revenues 1,221,299 1,323,391 1,110,939 1,096,964 923,211 694,405 EXPENDITURES 6 6 80,968 923,211 694,405 Police 162,610 171,811 149,014 323,312 320,148 1		0	0	0	0	0	0
Fines and forfeitures 0	· · · · · · · · · · · · · · · · · · ·						
Charges for service 377 151 0 0 0 0 Intergovernmental 1,220,772 1,323,611 1,110,936 1,096,964 923,211 694,405 Miscellaneous 0 0 0 0 0 0 0 Total Revenues 1,221,299 1,323,911 1,110,936 1,096,964 923,211 694,405 EXPENDITURES 5 5 5 5 5 5 6 923,211 694,405 EXPENDITURES 6 6 7 117,663 309,941 87,639 46,559 100,500 Police 162,610 171,811 149,014 323,312 320,148 159,261 Public Works 737,467 316,526 570,967 529,192 458,573 120,000 Housing and Community Development Recreation 257,000 204,600 24,955 179,229 100,229 252,971 46,000 262,903 51,984 68,928 62,167 62,167 777,732	·	0	0	0	0	0	0
Intergovernmental 1,220,772 1,323,611 1,110,936 1,096,964 923,211 694,405 Miscellaneous 0 0 0 0 0 0 0 0 0	Use of money and property	150	149	3	0	0	0
Miscellaneous 0 0 0 0 0 0 0 Total Revenues 1,221,299 1,323,911 1,110,939 1,096,964 923,211 694,405 EXPENDITURES General Government 357,271 117,663 309,941 87,639 46,559 100,500 Police 162,610 171,811 149,014 323,312 320,148 159,261 Public Works 737,467 316,526 570,967 529,192 458,573 120,000 Housing and Community Development Recreation 257,000 204,600 24,955 179,229 100,229 252,971 Recreation 1,777,251 862,584 1,123,805 1,181,539 987,676 777,732 Excess (deficiency) of revenues over expenditures (555,952) 461,327 (12,866) (84,575) (64,465) (83,327) OTHER FINANCING SOURCES (USES) Loan proceeds 0 0 0 0 0 0 0 0 0 0	Charges for service	377	151	0	0	0	0
Total Revenues 1,221,299 1,323,911 1,110,939 1,096,964 923,211 694,405 EXPENDITURES General Government 357,271 117,663 309,941 87,639 46,559 100,500 Police 162,610 171,811 149,014 323,312 320,148 159,261 Public Works 737,467 316,526 570,967 529,192 458,573 120,000 Housing and Community Development Recreation 257,000 204,600 24,955 179,229 100,229 252,971 Recreation 1,777,251 862,584 1,123,805 1,181,539 987,676 777,732 Excess (deficiency) of revenues over expenditures (555,952) 461,327 (12,866) (84,575) (64,465) (83,327) OTHER FINANCING SOURCES (USES) 0 0 0 0 0 0 Loan proceeds 0 0 0 0 0 0 0 Operating transfers in (out) 340,900 1,445 1,821 85,881	Intergovernmental	1,220,772	1,323,611	1,110,936	1,096,964	923,211	694,405
EXPENDITURES General Government 357,271 117,663 309,941 87,639 46,559 100,500 Police 162,610 171,811 149,014 323,312 320,148 159,261 Public Works 737,467 316,526 570,967 529,192 458,573 120,000 Housing and Community Development Recreation 257,000 204,600 24,955 179,229 100,229 252,971 Recreation 262,903 51,984 68,928 62,167 62,167 145,000 Total Expenditures 1,777,251 862,584 1,123,805 1,181,539 987,676 777,732 Excess (deficiency) of revenues over expenditures (555,952) 461,327 (12,866) (84,575) (64,465) (83,327) OTHER FINANCING SOURCES (USES) 0 0 0 0 0 0 0 Loan proceeds 0 0 0 0 0 0 0 Operating transfers in (out) 340,900 1,445 1,821	Miscellaneous	0	0	0	0	0	0
General Government 357,271 117,663 309,941 87,639 46,559 100,500 Police 162,610 171,811 149,014 323,312 320,148 159,261 Public Works 737,467 316,526 570,967 529,192 458,573 120,000 Housing and Community Development Recreation 257,000 204,600 24,955 179,229 100,229 252,971 Recreation 262,903 51,984 68,928 62,167 62,167 145,000 Total Expenditures 1,777,251 862,584 1,123,805 1,181,539 987,676 777,732 Excess (deficiency) of revenues over expenditures (555,952) 461,327 (12,866) (84,575) (64,465) (83,327) OTHER FINANCING SOURCES (USES) 0	Total Revenues	1,221,299	1,323,911	1,110,939	1,096,964	923,211	694,405
General Government 357,271 117,663 309,941 87,639 46,559 100,500 Police 162,610 171,811 149,014 323,312 320,148 159,261 Public Works 737,467 316,526 570,967 529,192 458,573 120,000 Housing and Community Development 257,000 204,600 24,955 179,229 100,229 252,971 Recreation 262,903 51,984 68,928 62,167 62,167 145,000 Total Expenditures 1,777,251 862,584 1,123,805 1,181,539 987,676 777,732 Excess (deficiency) of revenues over expenditures (555,952) 461,327 (12,866) (84,575) (64,465) (83,327) OTHER FINANCING SOURCES (USES) Loan proceeds 0	EXPENDITURES						
Police 162,610 171,811 149,014 323,312 320,148 159,261 Public Works 737,467 316,526 570,967 529,192 458,573 120,000 Housing and Community Development Recreation 257,000 204,600 24,955 179,229 100,229 252,971 Recreation 262,903 51,984 68,928 62,167 62,167 145,000 Total Expenditures 1,777,251 862,584 1,123,805 1,181,539 987,676 777,732 Excess (deficiency) of revenues over expenditures (555,952) 461,327 (12,866) (84,575) (64,465) (83,327) OTHER FINANCING SOURCES (USES) Loan proceeds Operating transfers in (out) 340,900 1,445 1,821 85,881 85,075 36,750 Total Other Financing Sources (Uses) 340,900 1,445 1,821 85,881 85,075 36,750 Excess (deficiency) of revenues and other financing sources over 1,445 1,421 85,881 85,075 36,750		357.271	117.663	309.941	87.639	46.559	100.500
Public Works 737,467 316,526 570,967 529,192 458,573 120,000 Housing and Community Development Recreation 257,000 204,600 24,955 179,229 100,229 252,971 Recreation 262,903 51,984 68,928 62,167 62,167 145,000 Total Expenditures 1,777,251 862,584 1,123,805 1,181,539 987,676 777,732 Excess (deficiency) of revenues over expenditures (555,952) 461,327 (12,866) (84,575) (64,465) (83,327) OTHER FINANCING SOURCES (USES) Loan proceeds Operating transfers in (out) 340,900 1,445 1,821 85,881 85,075 36,750 Total Other Financing Sources (Uses) 340,900 1,445 1,821 85,881 85,075 36,750 Excess (deficiency) of revenues and other financing sources over 1,445 1,821 85,881 85,075 36,750			·				· ·
Housing and Community Development Recreation 257,000 204,600 24,955 179,229 100,229 252,971 262,903 24,955 179,229 62,167 100,229 252,971 145,000 Total Expenditures 1,777,251 862,584 1,123,805 1,181,539 987,676 777,732 Excess (deficiency) of revenues over expenditures (555,952) 461,327 (12,866) (84,575) (64,465) (83,327) OTHER FINANCING SOURCES (USES) Loan proceeds Operating transfers in (out) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			·				· ·
Recreation 262,903 51,984 68,928 62,167 62,167 145,000 Total Expenditures 1,777,251 862,584 1,123,805 1,181,539 987,676 777,732 Excess (deficiency) of revenues over expenditures (555,952) 461,327 (12,866) (84,575) (64,465) (83,327) OTHER FINANCING SOURCES (USES) Loan proceeds Operating transfers in (out) 0	Housing and Community Development		·				· ·
Excess (deficiency) of revenues over expenditures (555,952) 461,327 (12,866) (84,575) (64,465) (83,327) OTHER FINANCING SOURCES (USES) Loan proceeds 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	•	262,903	51,984	68,928	62,167	62,167	145,000
over expenditures (555,952) 461,327 (12,866) (84,575) (64,465) (83,327) OTHER FINANCING SOURCES (USES) Loan proceeds 0	Total Expenditures	1,777,251	862,584	1,123,805	1,181,539	987,676	777,732
over expenditures (555,952) 461,327 (12,866) (84,575) (64,465) (83,327) OTHER FINANCING SOURCES (USES) Loan proceeds 0	Excess (deficiency) of revenues						
Loan proceeds 0 0 0 0 0 0 0 Operating transfers in (out) 340,900 1,445 1,821 85,881 85,075 36,750 Total Other Financing Sources (Uses) 340,900 1,445 1,821 85,881 85,075 36,750 Excess (deficiency) of revenues and other financing sources over 445		(555,952)	461,327	(12,866)	(84,575)	(64,465)	(83,327)
Loan proceeds 0 0 0 0 0 0 0 Operating transfers in (out) 340,900 1,445 1,821 85,881 85,075 36,750 Total Other Financing Sources (Uses) 340,900 1,445 1,821 85,881 85,075 36,750 Excess (deficiency) of revenues and other financing sources over 445	OTHER FINANCING SOURCES (USES)						
Operating transfers in (out) 340,900 1,445 1,821 85,881 85,075 36,750 Total Other Financing Sources (Uses) 340,900 1,445 1,821 85,881 85,075 36,750 Excess (deficiency) of revenues and other financing sources over 445 </td <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>		0	0	0	0	0	0
Total Other Financing Sources (Uses) 340,900 1,445 1,821 85,881 85,075 36,750 Excess (deficiency) of revenues and other financing sources over		340,900	1,445	1,821	85,881	85,075	36,750
other financing sources over		340,900	1,445	1,821	85,881	85,075	36,750
expenditures and other financing uses (215,052) 462,772 (11,045) 1,306 20,610 (46,577)							
	expenditures and other financing uses	(215,052)	462,772	(11,045)	1,306	20,610	(46,577)
FUND BALANCE	FUND BALANCE						
Beginning of year 194,612 (20,440) 442,332 431,287 431,287 308,562	Beginning of year	194,612	(20,440)	442,332	431,287	431,287	308,562
End of year (20,440) 442,332 431,287 432,593 451,897 261,985	End of year	(20,440)	442,332	431,287	432,593	451,897	261,985

Note: The Special Revenue Funds budget for FY07 is in the process of being amended to reflect recently acquired grants from the Governor's Office on Crime Control and Prevention, the Kellog Foundation, and SHA and the reprogramming of 2004 Community Legacy monies. The budgeted amount for revenues and expenditures reflected the amended figures.

FY 08 Budget Special Revenue Funds

Expenditures

TOTAL = \$777,732



Police - \$159,261

Public Works - \$120,000

HCD - \$252,971

Recreation - \$145,000

